

Research on the Research-based Teaching Mode of Cost Accounting in the Context of Digital Economy

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Abstract

Cost accounting is the core course of accounting major, which has strong technical and application, but the existing traditional teaching mode cannot effectively improve students' practical innovation ability, and cannot meet the needs of enterprises for accounting talent upgrading in the era of digital economy. Therefore, this paper introduces research-based teaching into the teaching process of cost accounting, and explores the construction of a cost accounting teaching model that meets the needs of the development of the digital economy for the training of accounting talents.

Keywords

Digital Economy Background; Cost Accounting; Research-based Teaching.

1. Introduction

In recent years, with the advent of the digital economy era with artificial intelligence, big data and other information technologies as the core, the working mode of accounting is undergoing great changes, and at the same time, it has had a huge impact on the traditional accounting teaching model. However, at present, the teaching content of cost accounting is lagging behind, the teaching methods and means are relatively simple, and the training of students' ability to use cost data for analysis and decision-making is neglected, which cannot meet the needs of the development of digital economy for talent training. Research-based teaching is a breakthrough in the existing traditional teaching mode, which enriches the teaching content with the research process and its results, which is conducive to developing students' potential and improving students' practical innovation ability to meet social needs. Therefore, how to constitute this accounting research-based teaching model is an important problem that needs to be solved urgently.

2. The Core Ideas and Characteristics of the Research-based Teaching Model

Since Alexander von Humboldt in Germany proposed the "combination of teaching and research" in the early 19th century, many universities have introduced scientific research methods into teaching, and gradually formed a research-based teaching model. The core idea of the research-based teaching model is to integrate teachers' research-based teaching with students' research-based learning, combine subject knowledge with research methods in the teaching process, inspire and encourage students to actively explore and think, and pay attention to cultivating students' ability to analyze problems independently and innovate. Compared with the traditional teaching mode based on the inheritance of knowledge, the research-based teaching model has its own unique characteristics, which are mainly manifested in the following three aspects.

Teaching Cost Accounting

Weina Fu, Shuai Liu, Jianhua Dai



Teaching Cost Accounting:

Cost Accounting Karen Congo Farmer, Amy Fredin, 2022-02-08 Cost Accounting with Integrated Data Analytics takes the approach that you need to reach students in order to engage and effectively teach them to make meaning of costing concepts Through storytelling students develop a deeper understanding of cost accounting fundamentals allowing them to apply their knowledge to modern business scenarios and develop the competencies and decision making skills needed to become the future accounting professional Throughout Cost Accounting students also work through a variety of data analysis applications that allow them to develop their decision making skills within real world contexts Through assignments and integrated cases that leverage market leading technology students learn how to make informed business decisions and think critically about data

Loose-Leaf for Fundamentals of Cost Accounting Michael Maher, Shannon Anderson, William Lanen, 2016-01-22

Cost Accounting Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, 2015

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held in Liuzhou China during August 29-31, 2023. The 272 full papers presented in these proceedings were carefully reviewed and selected from 718 submissions. With a primary focus on research fields such as Digitization of education, Smart classrooms, and Massive Open Online Courses (MOOCs), these papers are organized in the following topical sections across the five volumes:

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- Part IV: Research on smart teaching in deep learning; Research and application of recommendation algorithms in personalized intelligent education; Application of cloud computing in intelligent teaching; resource library; Application research of computer-aided online intelligent teaching.
- Part V: Application and practice of new media in smart teaching; Application of clustering algorithm in intelligent education; resource library; Application of association rule algorithm in intelligent education system.

Cost Management Edward Blocher, David Stout, Gary Cokins, Kung Chen, 2009-10-30. Cost Management: A Strategic Emphasis by Blocher, Stout, Cokins, Chen is the first cost accounting text to offer integrated coverage of strategic management topics in cost accounting. The text is written to help students understand more about management and the role of cost accounting in helping an organization succeed. This text aims to teach management concepts and methods and to demonstrate how managers use cost management information to make better decisions and improve their organizations' competitiveness. In teaching these key management skills, the text takes on a strategic focus. It addresses issues such as: How does a firm compete? What type of cost management information is needed for a firm to succeed? How does the management accountant develop and present this information? This text helps students learn why, when, and how cost information is used to make effective decisions that lead a firm to success. *The Accounting Review* William Andrew Paton, 1928. Includes section Reviews. [The Journal of Business Education](#), 1929. **Forthcoming Networks and Sustainability in the IoT Era** Fadi Al-Turjman, Jawad Rasheed, 2022-04-01. This book aims to provide a platform to the researchers and practitioners from both academia and industry to meet and share their experience and knowledge. **Forthcoming Networks and Sustainability in the IoT Era** FoNeS IoT Volume 1 & 2 aims to bring together researchers and professionals to exchange ideas on the advancements in technology application areas for advanced communication systems and development of new services and facilitate a tremendous growth of new devices and smart things that need to be connected to the Internet through a variety of wireless technologies. Parallel to this, new capabilities such as pervasive sensing, multimedia sensing, machine learning, deep learning, unmanned aerial vehicles, cloud and edge computing, energy efficiency, harvesting, and computing power open the way to new domains, services, and business models beyond the traditional mobile Internet. The new areas in turn come with various requirements in terms of reliability, quality of service, and

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Research on Investment Scale and Allocation Structure of Chinese Higher Education Finance Yongmei Hu,Yipeng Tang,2021-12-30 Based on a systematic literature review the book aims to forecast the investment scale of Chinese higher education and the allocation structure of different types of higher education institutions in the next decade The authors first introduce the complex setting of Chinese higher education finance including the background and theoretical foundation as well as an in depth literature review Via international comparative data they explore the adequacy and equity of the financial resources By applying quantitative methods such as panel data analysis and time series analysis they forecast the public investment scale in higher education and the allocation structure and proportion among different types of higher education institutions In addition the book investigates the standards of teaching funding and teacher research funding which are considered the main funding resources of Chinese universities and individual teachers As China has become the world s largest country of higher education how to provide adequate and equal funds to meet the increasing demand is of great interest to scholars and policymakers both from China and abroad The book will also appeal to postgraduate students who would like to know the overall status of Chinese higher education finance **Papers and Proceedings of the Annual Meeting** American Accounting Association,1916 Papers and Proceedings of the ... Annual Meeting American Association of University Instructors in Accounting. Meeting,1917 **Jewish Education in New York City** Alexander Mordecai Dushkin,1918 **Engineering Education** ,1925 **How to Teach Agriculture** Ashley Van Storm,Kary Cadmus Davis,1921 **Publications of the Educational Finance Inquiry.** Educational Finance Inquiry Commission,1924 *Publications* Educational Finance Inquiry Commission,1923

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